

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2055

January 30, 2018

SUMMARY OF BILL: Extends the deadline, from 10 days to 12 days, by which the Commissioner of the Department of Revenue (DOR) is required to provide an opportunity for a formal hearing to a taxpayer, from the date a complaint was made by such taxpayer, pursuant to an adverse action proposed or taken by the DOR to implement any revenue regulatory or registration law.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Requiring the Commissioner of the DOR to provide two additional days for an aggrieved person to respond with a request for a formal hearing will not significantly increase the number of hearings before the Commissioner or significantly impact the outcome of such hearings.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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